

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

FILED SENATE
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S.B. 909
PRINCIPAL CLERK

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SENATE DRS85262-MC-220A* (12/14)

Short Title: Increase Deduction for Rescue Workers. (Public)

Sponsors: Senator Carney.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO INCREASE THE DEDUCTION TO ELIGIBLE RESCUE WORKERS.
3 The General Assembly of North Carolina enacts:
4 SECTION 1. G.S. 105-134.6(d)(6) reads as rewritten:
5 "(d) Other Adjustments. – The following adjustments to taxable income shall be made in
6 calculating North Carolina taxable income:
7 ...
8 (6) A taxpayer who is an eligible firefighter or an eligible rescue squad worker
9 may deduct from taxable income the sum of ~~two hundred fifty dollars~~
10 ~~(\$250.00)~~ five hundred dollars (\$500.00). In the case of a married couple
11 filing a joint return, each spouse may qualify separately for the deduction
12 allowed under this subdivision. In order to claim the deduction allowed
13 under this subdivision, the taxpayer must submit with the tax return any
14 documentation required by the Secretary. An individual may not claim a
15 deduction as both an eligible firefighter and as an eligible rescue squad
16 worker in a single taxable year. The following definitions apply in this
17 subdivision:
18 a. Eligible firefighter. – An unpaid member of a volunteer fire
19 department who attended at least 36 hours of fire department drills
20 and meetings during the taxable year.
21 b. Eligible rescue squad worker. – An unpaid member of a volunteer
22 rescue or emergency medical services squad who attended at least 36
23 hours of rescue squad training and meetings during the taxable year.
24"
25 SECTION 2. This act is effective for taxable years beginning on or after January 1,
26 2012.



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